

Vote :774 Masindi Municipal Council**FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Musisi Joel- Town Clerk ,Masindi Municipal Council

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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FY 2020/21**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :774 Masindi Municipal Council**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	293,661	756,325	1,644,758
Discretionary Government Transfers	1,562,151	1,285,084	1,717,556
Conditional Government Transfers	6,679,512	5,059,462	7,769,972
Other Government Transfers	979,231	508,848	1,835,697
External Financing	0	0	0
Grand Total	9,514,556	7,609,719	12,967,983

Revenue Performance by end of March of the Running FY

By the end of the period under review, out of the annual Budget of Shs. 9,514,556,000 a total sum of Shs 7,609,719,000 (80%) had been received. Broadly by source, out of the annual Budget of Shs. 1,562,151,000 anticipated to be received as Discretionary Government Transfers, by the end of Quarter three a cumulative total of Shs. 1,285,084,000 (82%) had been received. Conditional Government Transfers performance was above average, out of the planned annual Budget of UShs. 6,679,512,000, UShs. 5,059,462,000 (76%) was realized. Unlike Discretionary Government Transfers, Locally Raised Revenue and Conditional Government Transfers whose performance was above the planned quarter, External Financing and Other Government Transfers registered a poor performance only at 0%, and 52% against the respective annual budgets. The locally raised revenue performance stood at 258% against the annual budget. The over performance was attributed to a supplementary budget of locally raised funds that were receipted by the vote but not revised under the PBS Budget. Out of the cumulative funds received by close of quarter three, UShs. 7,609,719,000 (100% against actual receipts and 80% against the annual Budget) was released to various Departments.

Planned Revenues for next FY

The total resource envelope of Masindi Municipal council for FY 2020-2021 is anticipated to be shs 12,967,983,000 translating into a 36% increment in comparison to the FY 2019-2020. This increment is attributed to staying Locally Raised Revenue at shs 1,644,758,000 which was previously erroneously appropriated by parliament at shs 293,661,000, a 9.9% increment in the Discretionary Government Transfers mainly attributed to an increase (31.3%) in Urban Discretionary Development Equalisation Grant, a 16.3% increment in conditional Government Transfers mainly attributed to increased receipt of conditional wage(5.7%), 87.5% increment in OGT mainly attributed receipt of Parish Community Association (PCA) funds from OPM worth shs 476,000,000, receipt of UWEP operational funds worth shs 5,680,000 and 28.9% increase in Uganda Road Funds among others.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	997,785	1,170,997	1,521,291
Finance	231,172	204,987	427,386
Statutory Bodies	225,562	230,695	480,959
Production and Marketing	237,532	188,630	316,236
Health	889,447	708,728	1,186,714

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Education	5,385,527	4,056,558	6,073,841
Roads and Engineering	794,237	614,514	1,111,768
Natural Resources	180,637	173,972	287,167
Community Based Services	379,966	91,540	1,225,961
Planning	84,749	73,322	209,002
Internal Audit	38,227	32,999	57,240
Trade, Industry and Local Development	69,714	62,777	70,417
Grand Total	9,514,556	7,609,719	12,967,983
<i>o/w: Wage:</i>	<i>5,671,360</i>	<i>4,286,884</i>	<i>5,955,952</i>
<i>Non-Wage Recurrent:</i>	<i>3,044,913</i>	<i>2,494,396</i>	<i>5,993,177</i>
<i>Domestic Devt:</i>	<i>798,283</i>	<i>828,439</i>	<i>1,018,853</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

Cumulatively the Departments' expenditure stood at Shs. 6,403,131,000 (84% against releases spent and 67% against the annual budget spent). The under absorption was mainly as a result of non- absorption of development funds, whose performance stood at 51% against annual budget, non wage whose performance stood at 70% against annual budget and External financing 0% .

Planned Expenditures for the FY 2020/21

In the FY 2020/2021, Masindi Municipal's expenditure will be centered on: Salaries, Pension and Gratuity, Production of mandatory documents, Facilitations of Statutory bodies, settlement of contractual obligations under frameworks and settlement of litigation issues. Close supervision and monitoring of Government programs implementation, Capacity Building of Staff, Retooling, procurement of; Office consumables, Agricultural inputs, Human drugs and Medical supplies, among others. Rehabilitation of; Nyakitiibwa HC 111 OPD and Maternity block, Kirasa HC11 Staff House, Fencing of Biizi and Kibiyama Health Centres, Markets and Water facilities will also be areas of focus. Further, other areas of expenditure shall be; Operation and Maintenance of Vehicles and Plants, Buildings, Plantations, demonstration sites establishment, property valuation, Support to organized PCA and UWEP Sub Projects.

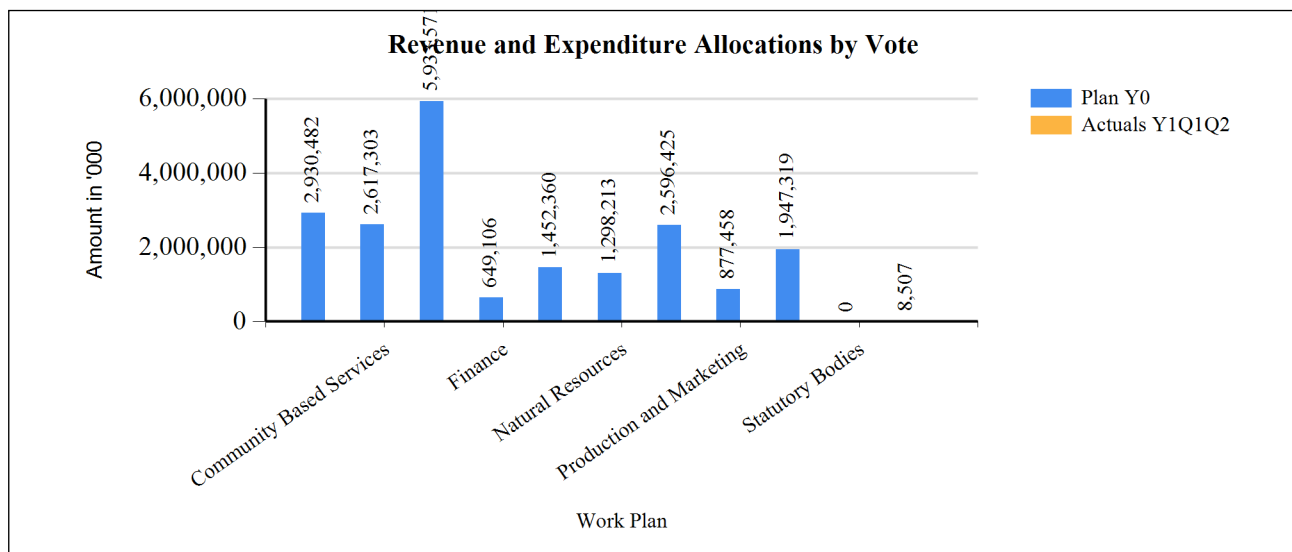
Medium Term Expenditure Plans

In the medium term, expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Priority interventions shall include but not limited to; Increased Public funds accountability, increased Local revenue share to the Budget, Pests and diseases control, Provision of quality Public facilities, building capacity of Communities in different fields, Provision of improved Agricultural Technologies and ensuring good governance practices.

Challenges in Implementation

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A number of challenges continue to manifest including; Limited Office Space, Low staffing levels will be handled by lobbying the Center for increased funding. Harassment of vendors during collection of market dues will be solved by sensitizing tenderers in proper handling of vendors. Capacity gaps in council will be rectified by undertaking capacity building sessions on leadership. Under utilization of the Kyema Vocational Institute by locals will be solved by sensitizing masses on current opportunities. Poor post-harvest handling will be solved by training farmers to reduce on wastage. Lack of a health facility in Kigulya division will be tackled by increasing on the number of outreach. Sexual harassment of women casual workers will be addressed by sensitizing road workers on sex rights of women. High fuel costs will be reduced by undertaking trainings on energy saving technologies. Increasing cases of GBV will be reduced by sensitizing of communities on its dangers. Limited participation of children, youth, elderly and PWDs in planning and budgeting process will be addressed by sensitizing of the masses on participatory planning and budgeting.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	293,661	756,325	1,644,758
Advertisements/Bill Boards	6,689	15,597	27,740
Agency Fees	1,175	28,827	5,186
Animal & Crop Husbandry related Levies	3,935	8,503	11,242
Application Fees	245	43,873	27,715
Business licenses	55,873	164,206	123,453
Educational/Instruction related levies	3,182	5,017	7,058
Inspection Fees	1,077	9,249	5,856
Land Fees	58,732	170,149	232,988
Liquor licenses	57	24,806	102,982
Local Hotel Tax	4,150	5,562	10,000
Local Services Tax	25,842	41,652	105,185

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Market /Gate Charges	23,860	58,590	105,262
Miscellaneous receipts/income	98	30,059	0
Other Fees and Charges	1,684	8,827	130,830
Other fines and Penalties – from other government units	1,664	2,295	12,938
Other licenses	2,631	4,366	157,836
Park Fees	8,426	12,094	0
Property related Duties/Fees	47,224	32,387	406,231
Rates – Produced assets – from other govt. units	0	0	45,965
Refuse collection charges/Public convenience	1,316	5,101	5,809
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,742	5,846	3,976
Registration of Businesses	3,099	5,851	0
Rent & Rates - Non-Produced Assets – from private entities	17,355	11,533	0
Rent & rates – produced assets – from other govt. units	18,004	49,233	42,011
Rent & rates – produced assets – from private entities	0	0	74,495
Rentals-Guns and other Explosives	0	0	0
Sale of (Produced) Government Properties/Assets	5,601	12,704	0
2a. Discretionary Government Transfers	1,562,151	1,285,084	1,717,556
Urban Discretionary Development Equalization Grant	453,881	453,881	595,823
Urban Unconditional Grant (Non-Wage)	424,381	318,286	437,844
Urban Unconditional Grant (Wage)	683,890	512,917	683,890
2b. Conditional Government Transfer	6,679,512	5,059,462	7,769,972
Sector Conditional Grant (Wage)	4,987,470	3,773,967	5,272,063
Sector Conditional Grant (Non-Wage)	1,046,533	712,026	1,450,580
Sector Development Grant	311,452	311,452	371,031
General Public Service Pension Arrears (Budgeting)	45,394	45,394	7,147
Salary arrears (Budgeting)	504	504	6,134
Pension for Local Governments	166,021	124,516	248,747
Gratuity for Local Governments	122,139	91,604	414,270
2c. Other Government Transfer	979,231	508,848	1,835,697
Support to PLE (UNEB)	10,500	0	10,500
Uganda Road Fund (URF)	655,721	491,900	845,442
Uganda Women Entrepreneurship Program(UWEP)	0	0	5,680
Youth Livelihood Programme (YLP)	268,215	0	483,797
Albertine Regional Sustainable Development Programme (ARSDP)	7,795	1,949	0
Infectious Diseases Institute (IDI)	37,000	15,000	6,483
Tax Payers Register Expansion Program (TREP)	0	0	7,795
Parish Community Associations (PCAs)	0	0	476,000
3. External Financing	0	0	0

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Research Triangle Institute (RTI)	0	0	0
Total Revenues shares	9,514,556	7,609,719	12,967,983

Vote :774 Masindi Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

An overwhelming performance was registered under Local revenue i.e 258 % against the annual Budget This performance was mainly attributed to a supplementary local revenue budget that was receipted during the quarter. Much as it was uploaded on the IFMS budget, it was not revised in the PBS Budget.

Central Government Transfers

Cumulatively, a good performance was registered under Central Government Transfers (79 %). Discretionary Government Transfers stood at 82% while Conditional Government Transfers stood at 76%.

External Financing

N/A

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The Locally Raised Revenue envelope for FY 2020-2021 is anticipated to remain the same at shs 1,644,758,000 and the highest proportion of the funds are anticipated to be collected from property related fees (24.7%) and Land fees (14.2%) among others.

Central Government Transfers

The Municipal Council anticipates to receive funding under Discretionary Government Transfers worth shs 1,717,556,000/=, Conditional Government Transfers worth 7,769,972,000/= of which 67.9% of it is sector conditional grant wage, and Other Government Transfers are anticipated to contribute shs 1,835,697,000/= and highest proportion (46.1%)is from Uganda Road Fund (URF),26.4% is Youth Livelihood Programme (YLP) and 25.9% is Parish Community Associations (PCAs).

External Financing

By the time of finalizing the Performance contract for FY 2020-2021, no development partner had signed a Memorandum of Understanding (MOU) with Masindi Municipal Council committing him or herself to provide external funds .

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	210,732	120,865	294,996
District Production Services	26,800	11,609	21,240
<i>Sub- Total of allocation Sector</i>	237,532	132,474	316,236
Sector :Works and Transport			
District, Urban and Community Access Roads	626,539	315,669	848,536
District Engineering Services	109,780	67,027	129,780
Municipal Services	57,919	167	133,451

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<i>Sub- Total of allocation Sector</i>	794,237	382,862	1,111,768
Sector :Trade and Industry			
Commercial Services	69,714	24,310	70,417
<i>Sub- Total of allocation Sector</i>	69,714	24,310	70,417
Sector :Education			
Pre-Primary and Primary Education	2,915,774	2,023,636	3,224,403
Secondary Education	2,132,855	1,425,543	2,212,710
Skills Development	0	0	411,645
Education & Sports Management and Inspection	112,015	55,503	212,819
Special Needs Education	224,882	122,425	12,264
<i>Sub- Total of allocation Sector</i>	5,385,527	3,627,107	6,073,841
Sector :Health			
Primary Healthcare	658,382	450,099	963,435
Health Management and Supervision	231,065	56,512	223,279
<i>Sub- Total of allocation Sector</i>	889,447	506,611	1,186,714
Sector :Water and Environment			
Natural Resources Management	180,637	118,535	287,167
<i>Sub- Total of allocation Sector</i>	180,637	118,535	287,167
Sector :Social Development			
Community Mobilisation and Empowerment	379,966	62,092	1,225,961
<i>Sub- Total of allocation Sector</i>	379,966	62,092	1,225,961
Sector :Public Sector Management			
District and Urban Administration	997,785	1,139,531	1,521,291
Local Statutory Bodies	225,562	159,345	480,959
Local Government Planning Services	84,749	47,871	209,002
<i>Sub- Total of allocation Sector</i>	1,308,096	1,346,747	2,211,253
Sector :Accountability			
Financial Management and Accountability(LG)	231,172	174,351	427,386
Internal Audit Services	38,227	28,042	57,240
<i>Sub- Total of allocation Sector</i>	269,399	202,392	484,626

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	748,151	883,549	1,358,838

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General Public Service Pension Arrears (Budgeting)	45,394	45,394	7,147
Gratuity for Local Governments	122,139	91,604	414,270
Locally Raised Revenues	35,530	111,036	159,200
Multi-Sectoral Transfers to LLGs_NonWage	134,156	337,361	296,761
Pension for Local Governments	166,021	124,516	248,747
Salary arrears (Budgeting)	504	504	6,134
Urban Unconditional Grant (Non-Wage)	35,529	29,540	33,529
Urban Unconditional Grant (Wage)	208,878	143,594	193,051
Development Revenues	249,635	287,448	162,453
Locally Raised Revenues	2,949	0	0
Multi-Sectoral Transfers to LLGs_Gou	199,420	240,182	122,662
Urban Discretionary Development Equalization Grant	47,266	47,266	39,791
Total Revenues shares	997,785	1,170,997	1,521,291
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	208,878	136,654	193,051
Non Wage	539,272	715,556	1,165,788
Development Expenditure			
Domestic Development	249,635	287,320	162,453
External Financing	0	0	0
Total Expenditure	997,785	1,139,531	1,521,291

Narrative of Workplan Revenues and Expenditure

The proposed departmental budget for FY 2020/2021 reflects a tremendous increase of 52.5% compared to FY 2019/2020. The increase in the resource envelope is attributed to increase in Locally Raised Revenue (LRR) by 3.5% and Multisectoral transferto LLGs-NW by 121%, Gratuity for Local Governments by 239% and Pension for Local Governments by49.8%.

In terms of expenditure, 89.32% of the resource envelope will be used on recurrent expenses while 10.68% on development projects. Expenditure will be incurred on:- Payment of Salaries, staff allowances, Payment of Pension and Gratuity for retired staff, purchase of office consumables, facilitation of capacity buiding activities, procurement of shelves among others.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	218,172	188,780	406,886
Locally Raised Revenues	18,000	44,969	90,603
Multi-Sectoral Transfers to LLGs_NonWage	0	0	115,191
Other Transfers from Central Government	7,795	1,949	7,795
Urban Unconditional Grant (Non-Wage)	66,243	57,054	67,243
Urban Unconditional Grant (Wage)	126,134	84,808	126,053
Development Revenues	13,000	16,207	20,500
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,500
Urban Discretionary Development Equalization Grant	13,000	16,207	17,000
Total Revenues shares	231,172	204,987	427,386
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,134	77,763	126,053
Non Wage	92,038	96,587	280,833
Development Expenditure			
Domestic Development	13,000	0	20,500
External Financing	0	0	0
Total Expenditure	231,172	174,351	427,386

Narrative of Workplan Revenues and Expenditure

The resource envelope for FY 2020/2021 is anticipated greatly increase by 84.9% as compared to 2019/2020. This is as a result of allocation of Multispectral Transfers from LLGs and an increase in locally raised revenue by 403%. The department expects to spend 95.20% of its revenue on recurrent expenditure, out of which wage will constitute 30.98% and recurrent non-wage will be 69.02%. Development expenditure will constitute 4.8%. Expenditure will mainly be incurred on salaries, purchase of accountable stationery, enumeration and assessment of tax payers, preparation of financial statements, and revenue collection mobilization. Under Capital expenditure, the department will procure office furniture, and 1 laptop among others

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	225,562	230,695	463,676
Locally Raised Revenues	59,428	98,116	140,258
Multi-Sectoral Transfers to LLGs_NonWage	0	0	152,031
Urban Unconditional Grant (Non-Wage)	119,079	99,232	124,332
Urban Unconditional Grant (Wage)	47,055	33,347	47,055
Development Revenues	0	0	17,284
Urban Discretionary Development Equalization Grant	0	0	17,284
Total Revenues shares	225,562	230,695	480,959
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,055	31,239	47,055
Non Wage	178,507	128,106	416,621
Development Expenditure			
Domestic Development	0	0	17,284
External Financing	0	0	0
Total Expenditure	225,562	159,345	480,959

Narrative of Workplan Revenues and Expenditure

The sector budget for FY 2020/2021 has greatly increased by 113% as compared to the current FY 2019/2020; this is mainly caused by allocation of funds by LLGs under Multisectoral transfers to the sector and increased local revenue to the sector by 136%. The sector expects to spend 96.41% of its revenue on recurrent activities and 3.59% on development.

Expenditure will mainly be incurred on facilitation of contract committees members, council meetings in respect of payment of allowances. Other expenditures will be incurred on payment of District councilors, LCIII Councilors monthly allowance, Ex-gratia for LCI and LCII Chairpersons, advertisement and monitoring of Government programmes, procurement of 2 laptops and a duo printer for Clerk to council's office

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	203,637	154,735	291,165
Locally Raised Revenues	1,000	2,757	8,595
Multi-Sectoral Transfers to LLGs_NonWage	0	0	21,070
Sector Conditional Grant (Non-Wage)	47,837	35,878	106,700
Sector Conditional Grant (Wage)	154,800	116,100	154,800
Development Revenues	33,895	33,895	25,071
Sector Development Grant	25,714	25,714	25,071
Urban Discretionary Development Equalization Grant	8,181	8,181	0
Total Revenues shares	237,532	188,630	316,236
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	154,800	99,830	154,800
Non Wage	48,837	32,644	136,365
Development Expenditure			
Domestic Development	33,895	0	25,071
External Financing	0	0	0
Total Expenditure	237,532	132,474	316,236

Narrative of Workplan Revenues and Expenditure

The total Revenues shares of the department stand at 316,235,943/=. The details include the following:

Recurrent Revenues of 291,165,056/= with Locally Raised Revenues of 8,594,613/=. Sector Conditional Grant (Non-Wage) of 106,700,419/= and Sector Conditional Grant (Wage) of 154,800,024/=. Development Revenues of 25,070,887/=.

The department plans to spend on the following areas: payment of staff salaries, inspection of meat (Beef and Pork) profiling of farmers and agro- input dealers, training farmers, providing agricultural extension advisory services, supervising division staff, establishment of the slaughter slab for Kibwoona Cell and procurement of 2 motorcycles and 1 laptop

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	709,991	529,980	993,491
Locally Raised Revenues	17,500	21,800	29,143
Multi-Sectoral Transfers to LLGs_NonWage	0	0	262,880
Other Transfers from Central Government	37,000	15,000	6,483
Sector Conditional Grant (Non-Wage)	94,856	71,140	134,350
Sector Conditional Grant (Wage)	557,441	418,081	557,441
Urban Unconditional Grant (Non-Wage)	3,193	3,959	3,193
Development Revenues	179,456	178,748	193,223
Locally Raised Revenues	20,000	20,000	20,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,000
Sector Development Grant	150,956	150,956	158,223
Urban Discretionary Development Equalization Grant	8,500	7,792	7,000
Total Revenues shares	889,447	708,728	1,186,714
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	557,441	332,444	557,441
Non Wage	152,549	78,631	436,049
Development Expenditure			
Domestic Development	179,456	95,536	193,223
External Financing	0	0	0
Total Expenditure	889,447	506,611	1,186,714

Narrative of Workplan Revenues and Expenditure

Vote :774 Masindi Municipal Council**FY 2020/21**

In comparison to the FY 2019/2020, the sector anticipates an increase of 33.4% in the FY 2020-2021's budget. This is attributed to allocation of Multisectoral transfers by LLGs to the department and an increase by 41.64% in the sector's conditional grant non wage. 83.72% of the sector's budget will be spent on recurrent activities and 16,28% on development.

The above funds will be spent as follows:- payment of staff salaries, carrying out outreaches, providing minimum health care services, conducting support supervision to health units, carrying out inspection of public, private and homesteads, conducting performance review meetings, conducting municipality AIDS committee meeting, burying unclaimed bodies, rehabilitation of health centres, repair and maintenance of vehicle and motorcycles, procurement of garbage collection skips, procurement of motorcycle, etc.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,221,745	3,901,793	5,831,384
Locally Raised Revenues	5,000	8,938	21,165
Multi-Sectoral Transfers to LLGs_NonWage	0	0	6,300
Other Transfers from Central Government	10,500	0	10,500
Sector Conditional Grant (Non-Wage)	874,454	582,969	1,180,087
Sector Conditional Grant (Wage)	4,275,229	3,239,786	4,559,821
Urban Unconditional Grant (Non-Wage)	11,411	9,156	8,360
Urban Unconditional Grant (Wage)	45,151	60,943	45,151
Development Revenues	163,782	154,765	242,457
Locally Raised Revenues	10,000	983	10,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,720
Sector Development Grant	134,782	134,782	187,737
Urban Discretionary Development Equalization Grant	19,000	19,000	38,000
Total Revenues shares	5,385,527	4,056,558	6,073,841
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,320,380	3,035,822	4,604,972
Non Wage	901,365	581,901	1,226,412
Development Expenditure			
Domestic Development	163,782	9,384	242,457
External Financing	0	0	0
Total Expenditure	5,385,527	3,627,107	6,073,841

Narrative of Workplan Revenues and Expenditure

Vote :774 Masindi Municipal Council**FY 2020/21**

The department's budget for FY 2020/2021 is anticipated to increase by 12.8% as compared to the current FY 2019/2020; this is mainly caused by allocation of funds by LLGs under Multisectoral transfers to the sector , increased sector conditional grant non-wage and sector development grant by 34.95% and 39.29% respectively. The sector expects to spend 96.01% of its budget on recurrent activities and 3.99% on development.

The Department expects to spend a total Revenue majorly on wages, Transfer of capitation grants to schools, school inspection & monitoring , training of SMCs, construction of VIP latrines and renovation of a classroom,procurement of furniture for primary schools etc.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	736,319	556,595	995,768
Locally Raised Revenues	12,500	13,500	25,123
Multi-Sectoral Transfers to LLGs_NonWage	0	0	57,104
Other Transfers from Central Government	655,721	491,900	845,442
Urban Unconditional Grant (Non-Wage)	4,808	4,007	4,808
Urban Unconditional Grant (Wage)	63,290	47,189	63,290
Development Revenues	57,919	57,919	116,000
Locally Raised Revenues	0	0	9,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	17,000
Urban Discretionary Development Equalization Grant	57,919	57,919	90,000
Total Revenues shares	794,237	614,514	1,111,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,290	37,211	63,290
Non Wage	673,029	345,484	932,478
Development Expenditure			
Domestic Development	57,919	167	116,000
External Financing	0	0	0
Total Expenditure	794,237	382,862	1,111,768

Narrative of Workplan Revenues and Expenditure

The department's budget for FY 2020/2021 is anticipated to increase by 39.98% as compared to the current FY 2019/2020; this is mainly caused by allocation of funds by LLGs under Multisectoral transfers to the department worth shs 74,104,000 and increased allocation of Uganda Road Fund by 28.9%. The department expects to spend 89.57% of its budget on recurrent activities and 10.43 % on development.

The department's expenditure will be geared towards payment of staff salaries, purchase of office consumables, repair of the road equipment, periodic maintenance of roads, installation of culverts, carry out emergency repairs, make street marking with boundary sign posts in all the municipal divisions of Nyangahya, Kigulya, Central and Karujubu.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	153,780	147,115	219,167
Locally Raised Revenues	81,320	92,770	138,124
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,683
Urban Unconditional Grant (Non-Wage)	12,100	9,075	11,000
Urban Unconditional Grant (Wage)	60,360	45,270	60,360
Development Revenues	26,857	26,857	68,000
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	12,000
Urban Discretionary Development Equalization Grant	26,857	26,857	46,000
Total Revenues shares	180,637	173,972	287,167
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,360	42,628	60,360
Non Wage	93,420	72,979	158,807
Development Expenditure			
Domestic Development	26,857	2,928	68,000
External Financing	0	0	0
Total Expenditure	180,637	118,535	287,167

Narrative of Workplan Revenues and Expenditure

The department's budget for FY 2020/2021 is anticipated to increase by 58.97% as compared to the current FY 2019/2020; this is mainly caused by allocation of funds by LLGs under Multisectoral transfers to the department worth shs 21,683,000 and increased allocation of Locally Raised Revenue by 69.9%. The department expects to spend 76.32% of its budget on recurrent activities and 23.68 % on development activities.

The sector expects to spend on payment of staff wages and emoluments, town greening and beautification, surveying and titling of council pieces of land, operation of the compost plant, and procurement of compost monitoring oxygen meter among others.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	370,406	81,980	1,160,228
Locally Raised Revenues	1,500	4,798	27,182
Multi-Sectoral Transfers to LLGs_NonWage	0	0	68,100
Other Transfers from Central Government	268,215	0	965,477
Sector Conditional Grant (Non-Wage)	20,878	15,658	20,937
Urban Unconditional Grant (Non-Wage)	11,282	10,801	10,000
Urban Unconditional Grant (Wage)	68,531	50,723	68,531
Development Revenues	9,560	9,560	65,734
Multi-Sectoral Transfers to LLGs_Gou	0	0	58,734
Urban Discretionary Development Equalization Grant	9,560	9,560	7,000
Total Revenues shares	379,966	91,540	1,225,961
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	68,531	35,431	68,531
Non Wage	301,875	24,327	1,091,697
Development Expenditure			
Domestic Development	9,560	2,333	65,734
External Financing	0	0	0
Total Expenditure	379,966	62,092	1,225,961

Narrative of Workplan Revenues and Expenditure

In the comparison with FY 2019-2020, the Department's budget is anticipated to drastically increase by 222.7% in the FY 2020-2021. The increase is attributed to allocation of multisectoral transfers by LLGs to the department worth shs 126,834,000 and an increase in Other Government Transfers by 259.96% from receipt of funds worth shs 476,000,000 for Parish Community Associations (PCAs) from OPM. The department expects to spend 94.64% on recurrent activities and 5.36% on development. The sector expects to conduct training of communities in monitoring Gov't projects by development partners, training youth in skills development by NGO' and Radio talk shows under the office of the RDC Masindi to promote accountability on government programmes, payment of staff wages and emoluments, training in gender mainstreaming, gender based violence, community sensitisation meetings on government programmes, monitoring of YLP and UWEP programmes, enforcement of pay recovery/back by YLP and UWEP beneficiary groups and mobilization and registration of CBO's, conduct training of staff in gender mainstreaming and dissemination of gender disaggregated data.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	63,512	51,985	139,870
Locally Raised Revenues	23,124	20,250	42,549
Multi-Sectoral Transfers to LLGs_NonWage	0	0	26,104
Urban Unconditional Grant (Non-Wage)	17,331	14,443	32,331
Urban Unconditional Grant (Wage)	23,057	17,293	38,884
Development Revenues	21,237	21,337	69,133
Locally Raised Revenues	0	0	3,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	29,298
Urban Discretionary Development Equalization Grant	21,237	21,337	36,834
Total Revenues shares	84,749	73,322	209,002
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,057	9,816	38,884
Non Wage	40,455	30,879	100,985
Development Expenditure			
Domestic Development	21,237	7,176	69,133
External Financing	0	0	0
Total Expenditure	84,749	47,871	209,002

Narrative of Workplan Revenues and Expenditure

In comparison to the FY 2019-2020, the department's budget for FY 2020/2021 is anticipated to drastically increase by 146.6%, this is mainly attributed to allocation of funds by LLGs under Multisectoral transfers to the department worth shs 55,402,000 and increased allocation of unconditional grant non -wage by 86.6% which is as a result of receipt of funds worth shs 15 million meant for PBS recurrent activities. The department expects to spend 66.9% of its budget on recurrent activities and 33.1 % on development activities.

Among the department priorities include; Payment of staff salaries for 12 months, quarterly physical progress reports prepared and submitted to MoFPED and OPM, monthly TPC Meetings coordinated, strategic plan for statistics for FY 2020/21 - 2024/25 formulated. The other outputs will include: statistical abstract for FY 2019/2020 prepared, budget conference conducted, statistics committee meetings held, PBS refresher trainings held, Municipal Council Website established, Harmonized Data Base (HDB) established and Municipal Council projects monitored.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	34,227	30,238	50,240
Locally Raised Revenues	4,310	7,800	20,577
Urban Unconditional Grant (Non-Wage)	7,248	5,436	7,248
Urban Unconditional Grant (Wage)	22,669	17,002	22,414
Development Revenues	4,000	2,761	7,000
Urban Discretionary Development Equalization Grant	4,000	2,761	7,000
Total Revenues shares	38,227	32,999	57,240
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,669	15,345	22,414
Non Wage	11,558	11,269	27,825
Development Expenditure			
Domestic Development	4,000	1,428	7,000
External Financing	0	0	0
Total Expenditure	38,227	28,042	57,240

Narrative of Workplan Revenues and Expenditure

Total revenue expected is UGX 57,240,591 = Analyzed as follows: LR shs.20,578,467=, Unconditional shs.7,248,000= and wage 22,414,124= and 7,000,000/= for procurement of 2 printers (Audit & Finance) This money will be spent on wages, staff welfare, facilitation to audit schools, secondary schools, health centres, divisions, Municipal headquarters, Value for money reviews and submission of quarterly audit reports, stationery, tonner and fuel for field activities.

Vote :774 Masindi Municipal Council**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	30,772	23,835	38,417
Locally Raised Revenues	1,500	3,040	8,402
Sector Conditional Grant (Non-Wage)	8,507	6,381	8,504
Urban Unconditional Grant (Non-Wage)	2,000	1,667	2,411
Urban Unconditional Grant (Wage)	18,765	12,748	19,100
Development Revenues	38,942	38,942	32,000
Urban Discretionary Development Equalization Grant	38,942	38,942	32,000
Total Revenues shares	69,714	62,777	70,417
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,765	11,961	19,100
Non Wage	12,007	10,183	19,317
Development Expenditure			
Domestic Development	38,942	2,167	32,000
External Financing	0	0	0
Total Expenditure	69,714	24,310	70,417

Narrative of Workplan Revenues and Expenditure

The department is excepted to receive 70,417,311= in respect of Local revenue 8,401,897=, sector non wage 8,504,414=, urban non wage 2,411,000=, DDEG 32,000,000= and wages 19,100,000= . There was a decrease of budget allocation compared to the 2019/2020 of 4.83%. FY 2019/20 had a budget of UGX 73,820,456= while 2020/2021 will have UGX 70,417,311=

Sector grant and local revenue remind the same , while wages increased by 1.7% , urban non wage increased by 50% and DDEG decreased by 58.8% making a total decrease of 28.3%

Vote :774 Masindi Municipal Council

FY 2020/21
